

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

UNITED STATES OF AMERICA,

Petitioner,

v.

JAMES DEKOKER,

Respondent.

No.

PETITION TO ENFORCE INTERNAL
REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service ("IRS"), by the undersigned Assistant United States Attorney, aver to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of Sections 7402(b) and 7604(a) of the Internal Revenue Code, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an IRS summons.

2. Sandy Bowman is a duly commissioned Revenue Agent of the IRS employed in Small Business/Self-Employed Compliance, and is authorized to issue IRS summonses pursuant to the authority contained in 26 U.S.C. § 7602 and Treasury Regulation Section 301.7602-1, 26 C.F.R. § 301.7602-1.

3. The respondent, James DeKoker, resides at 2145 Jackson Hwy, Chehalis, WA, which is within the jurisdiction of this Court.

1 4. Revenue Agent Bowman is conducting an investigation into the federal
2 income tax liability of the respondent for the following years: 1999, 2000, 2001, 2002,
3 2003, 2004, 2005, 2006, and 2007. See the Declaration of Revenue Agent Bowman,
4 attached hereto and incorporated herein as Exhibit 1.

5 5. The respondent is in possession and control of books, records, papers, and
6 other data which are relevant to the above-described investigation.

7 6. On May 24, 2010, Revenue Agent Bowman issued an IRS summons
8 directing the respondent to appear before Revenue Agent Bowman on June 7, 2010, at
9 10:00 a.m., to testify and to produce the books, records, and other documents demanded
10 in the summons. The summons is attached hereto and incorporated herein as Exhibit 2.

11 7. On May 24, 2010, Revenue Agent Bowman served copies of the summons
12 on the respondent by personally handing it to him at his last and usual place of abode,
13 2145 Jackson Hwy, Chehalis, WA. The Certificate of Service of Summons is attached
14 hereto and incorporated herein as Exhibit 3.

15 8. On June 7, 2010, the respondent did not appear in response to the summons.
16 See Declaration of Revenue Agent Bowman, Exhibit 1.

17 9. On June 18, 2010, the Office of Chief Counsel sent the respondent a
18 "second chance" letter requesting the respondent to appear before Revenue Agent
19 Bowman on June 29, 2010, at 10:00 a.m., to produce all books, records, and other
20 documents demanded in the summons. A copy of the letter is attached hereto and
21 incorporated herein as Exhibit 4.

22 10. On June 24, 2010, Revenue Agent Bowman received a faxed letter from
23 respondent dated June 23, 2010, in which respondent challenged the jurisdiction of the
24 IRS. A copy of the letter is attached hereto and incorporated herein as Exhibit 5.

25 11. The respondent did not appear on June 29, 2010, in response to the "last
26 chance" letter sent by the IRS Office of Chief Counsel. See Declaration of Revenue
27 Agent Bowman, Exhibit 1.
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1 12. On July 20, 2010, Revenue Agent Bowman received a second faxed letter
2 from respondent dated July 20, 2010, in which respondent challenged the jurisdiction of
3 the IRS.

4 13. The books, papers, records, and other data sought by the summons are not
5 already in the possession of the IRS. See the Declaration of Revenue Agent Bowman,
6 Exhibit 1.

7 14. All administrative steps required by the Internal Revenue Code for the
8 issuance of the summons have been taken. See Declaration of Revenue Agent Bowman,
9 Exhibit 1.

10 15. It is necessary to obtain the testimony and examine the books, papers,
11 records, and other data sought by the summons in order to properly investigate the tax
12 liability for the following years: 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, and
13 2007 inclusive. See Declaration of Revenue Agent Bowman, Exhibit 1.

14 WHEREFORE, the United States of America respectfully prays:

15 1. That the Court issue an order directing the respondent to show cause, if any,
16 why he should not comply with and obey the aforementioned summons and each and
17 every requirement thereof.

18 2. That the Court enter an order directing the respondent to obey the
19 aforementioned summons and each and every requirement thereof by ordering the
20 attendance, testimony, and production of the books, papers, records, and other data as is
21 required and called for by the terms of the summons before Revenue Agent Bowman, or
22 any other proper agent, Revenue Officer, or employee of the IRS, at such time and place
23 as may be fixed by Revenue Agent Bowman, or any other proper agent, Revenue Officer,
24 or employee of the IRS.

3. That the Court grant such other and further relief as is just and proper.

DATED this 26th day of October, 2010.

Respectfully submitted,

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